

UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND
DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

December 27, 2006

MILDE & HOFFBERG, LLP
10 BANK STREET
SUITE 460
WHITE PLAINS, NY 10606
US

Dear Sir/Madam,

Your refund request for 10728743 in the amount of \$1,020.00 has been denied .

Refund has to be request by way of a petition, no evident that the office action was never received. Also we have received an office action in response to the non-final that was mailed on that date (4/6/06), which indicated the fee for the exxtension of time is required.

Sincerely,

VERLENE GREEN
Technical Center 2100
571 272 3585